

**FORM INS-6****Due 05/01/06****MAINE ESTIMATED QUARTERLY RETURN FOR
SURPLUS LINES PREMIUMS TAX
1st Quarter 2006, 01/01/06 - 03/31/06**

00

0632001

Instructions and worksheet are on the reverse side of this return.

Company _____	Producer's SSN <u> </u> <u> </u> <u> </u> - <u> </u> <u> </u> <u> </u> - <u> </u> <u> </u> <u> </u> 01
Address _____	The first quarter estimated tax must be at least 35% of the total tax liability for either the preceding calendar year or the current year, whichever is elected on the 2005 Form INS-7 return. The election made applies to the entire year and cannot be changed for that year.

*Signature _____	
Must be signed by the producer with surplus lines authority.	
Name/Title _____	Estimated Payment (See Worksheet) .. \$ <u> </u> <u> </u> <u> </u> , <u> </u> <u> </u> <u> </u> , <u> </u> <u> </u> <u> </u> .00
Telephone _____	PAYMENT MUST ACCOMPANY RETURN
	Make check payable to : Treasurer, State of Maine
	Send return with check to: Maine Revenue Services, P.O.Box 9120
	Augusta, ME 04332-9120

**FORM INS-6****Due 06/26/06****MAINE ESTIMATED QUARTERLY RETURN FOR
SURPLUS LINES PREMIUMS TAX
2nd Quarter 2006, 04/01/06 - 06/30/06**

00

0632001

Instructions and worksheet are on the reverse side of this return.

Company _____	Producer's SSN <u> </u> <u> </u> <u> </u> - <u> </u> <u> </u> <u> </u> - <u> </u> <u> </u> <u> </u> 01
Address _____	The second quarter estimated tax must be at least 35% of the total tax liability for either the preceding calendar year or the current year, whichever is elected on the 2005 Form INS-7 return. The election made applies to the entire year and cannot be changed for that year.

*Signature _____	
Must be signed by the producer with surplus lines authority.	
Name/Title _____	Estimated Payment (See Worksheet) .. \$ <u> </u> <u> </u> <u> </u> , <u> </u> <u> </u> <u> </u> , <u> </u> <u> </u> <u> </u> .00
Telephone _____	PAYMENT MUST ACCOMPANY RETURN
	Make check payable to : Treasurer, State of Maine
	Send return with check to: Maine Revenue Services, P.O.Box 9120
	Augusta, ME 04332-9120

**FORM INS-6****Due 10/31/06****MAINE ESTIMATED QUARTERLY RETURN FOR
SURPLUS LINES PREMIUMS TAX
3rd Quarter 2006, 07/01/06 - 09/30/06**

00

0632001

Instructions and worksheet are on the reverse side of this return.

Company _____	Producer's SSN <u> </u> <u> </u> <u> </u> - <u> </u> <u> </u> <u> </u> - <u> </u> <u> </u> <u> </u> 01
Address _____	The third quarter estimated tax must be at least 15% of the total tax liability for either the preceding calendar year or the current year, whichever is elected on the 2005 Form INS-7 return. The election made applies to the entire year and cannot be changed for that year.

*Signature _____	
Must be signed by the producer with surplus lines authority.	
Name/Title _____	Estimated Payment (See Worksheet) .. \$ <u> </u> <u> </u> <u> </u> , <u> </u> <u> </u> <u> </u> , <u> </u> <u> </u> <u> </u> .00
Telephone _____	PAYMENT MUST ACCOMPANY RETURN
	Make check payable to : Treasurer, State of Maine
	Send return with check to: Maine Revenue Services, P.O.Box 9120
	Augusta, ME 04332-9120

YOU MUST FILE FORM INS-7 UNLESS:

1. You are a Risk Retention Group and file only an annual Insurance Premiums Tax Return, Form INS-7, or
2. Your annual tax obligation does not exceed \$500 and you obtain approval from the State Tax Assessor to file only an annual return. Request the approval form at [http://www.maine.gov/revenue/forms/insurance/Change_in_filing_\\$500.pdf](http://www.maine.gov/revenue/forms/insurance/Change_in_filing_$500.pdf).

WORKSHEET:

- Line 1: First Quarter Tax Estimate.** (35% of either 2005 tax paid or 2006 estimated tax liability, based on the election made on 2005 Form INS-7). \$, , .00
- Line 2: Carryover From Prior Year.** From 2005 Form INS-7, line 9a . Do not enter more than line 1. \$, , .00
- Line 3: Estimated Payment.** Subtract line 2 from line 1. Enter result here and also on front of form. *(If less than zero, enter zero)* \$, , .00

INTEREST & PENALTY:

Beginning January 1, 2006, the interest rate is 0.833% per month (10% per year), compounded monthly. The penalty for failure to file a return on time is the greater of \$25 or 10% of the tax due, unless the return is filed more than 30 days after the receipt of a demand notice from the State Tax Assessor, in which case the failure-to-file penalty is 100% of the tax otherwise due. The penalty for failure to pay a tax liability timely is 1% of the outstanding liability for each month or fraction thereof during which the failure continues, to a maximum of 25% of the outstanding liability.

YOU MUST FILE FORM INS-7 UNLESS:

1. You are a Risk Retention Group and file only an annual Insurance Premiums Tax Return, Form INS-7, or
2. Your annual tax obligation does not exceed \$500 and you obtain approval from the State Tax Assessor to file only an annual return. Request the approval form at [http://www.maine.gov/revenue/forms/insurance/Change_in_filing_\\$500.pdf](http://www.maine.gov/revenue/forms/insurance/Change_in_filing_$500.pdf).

WORKSHEET:

- Line 1: Second Quarter Tax Estimate.** (35% of either 2005 tax paid or 2006 estimated tax liability, based on the election made on 2005 Form INS-7). \$, , .00
- Line 2: Carryover From Prior Year.** From 2005 Form INS-7, line 9a less amount used for first quarter. Do not enter more than line 1. \$, , .00
- Line 3: Estimated Payment.** Subtract line 2 from line 1. Enter result here and also on front of form. *(If less than zero, enter zero)* \$, , .00

INTEREST & PENALTY:

Beginning January 1, 2006, the interest rate is 0.833% per month (10% per year), compounded monthly. The penalty for failure to file a return on time is the greater of \$25 or 10% of the tax due, unless the return is filed more than 30 days after the receipt of a demand notice from the State Tax Assessor, in which case the failure-to-file penalty is 100% of the tax otherwise due. The penalty for failure to pay a tax liability timely is 1% of the outstanding liability for each month or fraction thereof during which the failure continues, to a maximum of 25% of the outstanding liability.

YOU MUST FILE FORM INS-7 UNLESS:

1. You are a Risk Retention Group and file only an annual Insurance Premiums Tax Return, Form INS-7, or
2. Your annual tax obligation does not exceed \$500 and you obtain approval from the State Tax Assessor to file only an annual return. Request the approval form at [http://www.maine.gov/revenue/forms/insurance/Change_in_filing_\\$500.pdf](http://www.maine.gov/revenue/forms/insurance/Change_in_filing_$500.pdf).

WORKSHEET:

- Line 1: Third Quarter Tax Estimate.** (15% of either 2005 tax paid or 2006 estimated tax liability, based on the election made on 2005 Form INS-7). \$, , .00
- Line 2: Carryover From Prior Year.** From 2005 Form INS-7, line 9a less amount used for first and second quarters. Do not enter more than line 1. \$, , .00
- Line 3: Estimated Payment.** Subtract line 2 from line 1. Enter result here and also on front of form. *(If less than zero, enter zero)* \$, , .00

INTEREST & PENALTY:

Beginning January 1, 2006, the interest rate is 0.833% per month (10% per year), compounded monthly. The penalty for failure to file a return on time is the greater of \$25 or 10% of the tax due, unless the return is filed more than 30 days after the receipt of a demand notice from the State Tax Assessor, in which case the failure-to-file penalty is 100% of the tax otherwise due. The penalty for failure to pay a tax liability timely is 1% of the outstanding liability for each month or fraction thereof during which the failure continues, to a maximum of 25% of the outstanding liability.